

2008**Underpayment of Estimated Tax by
Farmers and Fishermen****5805F****Attach this form to the back of your Form 540, Long Form 540NR, or Form 541, even if you do not owe a penalty.**

Name(s) as shown on return

Your SSN or ITIN

Part I Figure Your Underpayment

- 1 2008 tax after credits from Form 540, line 30, line 31, and line 32; Long Form 540NR, line 38, line 39, and line 40; or Form 541, line 25, line 26, and line 27. **1** _____ 00
- 2 2008 tax on lump-sum distributions from Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b. **2** _____ 00
- 3 2008 child and dependent care expenses credit from Form 540, line 43 or Long Form 540NR, line 50 **3** _____ 00
- 4 Add line 2 and line 3 **4** _____ 00
- 5 Subtract line 4 from line 1 **5** _____ 00
- 6 Multiply line 5 by 66 2/3 percent (.6667) **6** _____ 00
- 7 2008 withholding taxes from Form 540, line 36, line 38, and line 39; Long Form 540NR, line 43, line 44, and line 46; or Form 541, line 29 and line 31 **7** _____ 00
- 8 Subtract line 7 from line 5. If less than \$200 (\$100 if married/RDP filing separately), **STOP**. You do not owe a penalty. **8** _____ 00
- 9 2006 tax after credits from Form 540, add line 30, line 31, and line 32; Long Form 540NR, add line 38, line 39, and line 40; or Form 541, add line 25, line 26, and line 27. (If you did not file a return for 2007 or if your 2007 taxable year was less than 12 months, do not complete line 9 through line 11. Instead, enter the amount from line 6 on line 12.) **9** _____ 00
- 10 **a** 2007 tax on lump-sum distributions from Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b **10a** _____ 00
- b** 2007 child and dependent care credit expenses from Form 540, line 43 or Long Form 540NR, line 50 **10b** _____ 00
- c** Add line 10a and line 10b **10c** _____ 00
- 11 Subtract line 10c from line 9. If less than \$200 (\$100 if married/RDP filing separately), **STOP**. You do not owe a penalty. **11** _____ 00
- 12 Enter the smaller of line 6 or line 11 **12** _____ 00
- 13 2008 withholding taxes and estimated tax payments made on or before January 15, 2008, from Form 540, line 36, line 37, line 38, and line 39; Long Form 540NR, line 43, line 44, line 45, and line 46; or Form 541, line 29, line 31, and line 32. **13** _____ 00
- 14 Underpayment. Subtract line 13 from line 12. If zero or less, you do not owe a penalty. Be sure to fill in the circle on Form 540, line 64; Long Form 540NR, line 71; or Form 541, line 42 **14** _____ 00

Part II Figure Your Penalty

- 15 Enter the date the amount on line 14 was paid or April 15, 2009, whichever is earlier **15** _____
- 16 Number of days after January 15, 2009, to and including the date on line 15 **16** _____
If you are a calendar year taxpayer and made no estimate payment, enter 90 days.
- 17 Penalty: $\frac{\text{Number of days on line 16}}{365} \times .05 \times \text{underpayment on line 14. Enter the result here.}$ **17** _____ 00
- If you are requesting a waiver, go to line 18. Otherwise, enter this amount on Form 540, line 64; Long Form 540NR, line 71; or Form 541, line 42. Also, fill in the circle on that line to show that form FTB 5805F is attached to the return. **17** _____ 00
- 18 To request a waiver, check the box on this line and provide an explanation below. Be sure to fill in the circle on Form 540, line 64; Long Form 540NR, line 71; or Form 541, line 42. See General Information E. **18** ☐ _____ 00